

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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In re : Chapter 11
:
DELPHI CORPORATION, et al., : Case No. 05-44481 (RDD)
:
Debtors. : (Jointly Administered)
:
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DECLARATION OF SUSAN M. GRUNDY IN SUPPORT OF APPLICATION FOR ORDER
UNDER 11 U.S.C. §§ 327(e) AND 1107(b) AND FED. R. BANKR. P. 2014 AUTHORIZING
EMPLOYMENT AND RETENTION OF BLAKE, CASSELS & GRAYDON LLP AS
CANADIAN COUNSEL TO DEBTORS NUNC PRO TUNC TO JANUARY 9, 2006

SUSAN M. GRUNDY being duly sworn, deposes and states as follows:

1. I am a Partner of the firm Blake, Cassels & Graydon LLP ("Blakes"). I am a member in good standing of the bar of, and am admitted to practice in, Ontario. I am co-chair of Blakes' Restructuring & Insolvency Group and specialize in the commercial aspects of insolvency, including work-outs, restructuring, bankruptcy and security enforcement. I have extensive experience in insolvency proceedings of all kinds, including numerous cases involving troubled suppliers in the automotive sector. I am a director of the Insolvency Institute of Canada, past chair of the Insolvency subsection of the Canadian Bar Association (Ontario) and a member of the American Bankruptcy Institute and INSOL International. Blakes is the proposed Canadian counsel for Delphi Corporation ("Delphi") and certain of its subsidiaries and affiliates, the debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors").

2. I submit this declaration (the "Grundy Declaration")¹ in support of the Application For Order Under 11 U.S.C. §§ 327(e) And 1107(b) and Fed. R. Bankr. P. 2014 Authorizing Employment And Retention Of Blake, Cassels & Graydon LLP As Canadian Counsel To Debtors Nunc Pro Tunc to January 9, 2006 (the "Application"), filed concurrently herewith.

3. The address and telephone number of Blakes' Toronto office is as follows:

199 Bay Street, Suite 2800
Commerce Court West
Toronto, Ontario, M5L 1A9
416-863-2400

Qualifications of Professionals

4. Blakes is especially attuned to the unique Canadian law issues that arise in the Debtors' industry. Most importantly for present purposes, Blakes has a well-established and prominent bankruptcy and insolvency practice in Canada with extensive experience in cross-border insolvency matters and in dealing with troubled suppliers in the automotive industry. Blakes has a highly qualified team of partners, associates, students and law clerks with a broad range of expertise in commercial law, litigation, and many other practice areas related to business law.

5. Blakes began assisting the Debtors, as of January 9, 2006, with respect to preserving the ongoing supply of material from certain troubled suppliers of the Debtors in Canada. Based on the services that Blakes has provided to the Debtors, Blakes is thoroughly familiar with the Debtors' corporate structure, the nature of their financial status, and certain legal matters relating to the Debtors.

¹ Unless otherwise defined herein, all capitalized terms shall have the meanings ascribed to them in the Application.

6. Generally, in connection with the Debtors' cases, Blakes will continue to provide the Debtors with the following types of professional services:

- (a) legal advice and litigation services with respect to tort, contract, and general business disputes in Canada;
- (b) legal advice and representation with respect to out-of-court commercial workouts in Canada;
- (c) legal advice and representations with respect to financially distressed suppliers in Canada; and
- (d) miscellaneous commercial and litigation advice related to Canadian issues.

7. In light of certain existing client representations on unrelated matters, the engagement of Skadden, Arps, Slate, Meagher, & Flom LLP ("Skadden, Arps") as the Debtors' bankruptcy counsel, the engagement of Shearman & Sterling LLP as the Debtors' special counsel, the engagement of Togut, Segal & Segal LLP as the Debtors' conflicts counsel, or the engagement of any other counsel for the Debtors', Blakes will not be responsible for or undertake any representation with respect to (a) advising the Debtors concerning specific contracts and claims of certain of Blakes' existing clients and (b) reviewing, interpreting, or commenting on the specific contracts and claims of certain of Blakes' existing clients.

8. It is Blakes' understanding that the Debtors may request that Blakes undertake specific matters beyond the limited scope of the responsibilities set forth above. Should Blakes agree in its discretion to undertake any such matter, it is Blakes' understanding that the Debtors will seek further order of this Court.

9. Blakes is making efforts, together with the Debtors' other counsel, to ensure that there is no duplication of effort or work between such firms and Blakes. It is Blakes' intention that the estates should receive the best value possible from the efficient coordination of work among its counsel. Blakes believes that its lawyers, and the rest of the lawyers retained in

these cases have to date delineated clearly, and will continue to delineate clearly, the division of work between them, so as to avoid any duplication of effort and to maximize the efficiencies of the proposed arrangement.

Compensation

10. There are no arrangements between Blakes and any entity to share compensation received or to be received in connection with these chapter 11 cases. Blakes has agreed to accept as compensation for the services rendered in connection with its representation of the Debtors: Blakes' standard hourly rates, which vary from Cdn\$470 to Cdn\$830 per hour for partners, Cdn\$275 to Cdn\$570 per hour for associates, Cdn\$105 to Cdn\$270 per hour for law clerks and Cdn\$155 to Cdn\$170 per hour for students. Charges for legal assistants and support staff are not normally charged by Blakes. The hourly rates set forth above are subject to periodic increases in the normal course of Blakes' business, often due to the increased experience of a particular professional. The hourly rates set forth above are Blakes' standard hourly rates for work of this nature. These rates are set at a level designed to compensate Blakes fairly for the work of its lawyers and legal assistants and to cover fixed and routine overhead expenses. Consistent with its policy, Blakes will continue to charge the Debtors for all other services provided and for other charges and disbursements incurred in the rendition of services. These charges and disbursements include, among other things, costs for telephone charges, photocopying charges, travel expenses, business meals, computerized research, messengers, couriers, postage, witness fees, and other fees related to trials and hearings.

11. Blakes intends to apply to this Court for allowance of compensation for professional services rendered and reimbursement of charges and disbursements incurred in the chapter 11 cases in accordance with applicable provisions of the Bankruptcy Code, the

Bankruptcy Rules, the Local Rules for the Southern District of New York, and the United States Trustee Guidelines. Blakes will seek compensation for the services of each partner, associate, law clerk and student acting on behalf of the Debtors in these cases at the applicable rates charged for such services on a non-bankruptcy matter.

12. Blakes acknowledges that all amounts paid to Blakes during these chapter 11 cases are subject to final allowance by this Court. In the event that any fees or expenses paid to Blakes during these cases are disallowed by this Court, the fees and expenses will be disgorged by Blakes and returned to the Debtors or as otherwise ordered by this Court.

13. Blakes categorizes its billings by subject matter, in compliance with the applicable guidelines of the Office of the United States Trustee (the "U.S. Trustee Guidelines"). Blakes acknowledges its compensation in the Debtors' cases is subject to approval of this Court in accordance with section 330 of the Bankruptcy Code, Bankruptcy Rule 2016, and the U.S. Trustee Guidelines.

Disinterestedness

14. Blakes has conducted a check for conflicts of interest and other conflicts and connections with respect to the Debtors' bankruptcy cases. Blakes maintains a database containing the names of current, former, and potential clients and other principal parties related to such clients. I caused Blakes to review and analyze the conflict database to identify relationships or potential connections between Blakes and the principal parties-in-interest in these chapter 11 cases, using information provided to Blakes by the Debtors and Skadden, Arps and information contained in the database.

15. Based upon this research, I have determined that Blakes has in the past represented, currently represents, and will likely in the future represent certain of the Debtors'

creditors and other parties-in-interest in matters unrelated to the Debtors or these chapter 11 cases. I do not believe that the foregoing raises any actual or potential conflicts of interest of Blakes relating to the representation of the Debtors in these chapter 11 cases, but such relationships are disclosed out of an abundance of caution. I am advised that Section 327(e) of the Bankruptcy Code does not require that Blakes and its attorneys be "disinterested persons" as defined in section 101(14) of the Bankruptcy Code. Rather, section 327(e) of the Bankruptcy Code instead requires that Blakes not represent or hold any interest adverse to the estates or the Debtors with respect to the matter on which Blakes is to be employed. Attached hereto and marked as Exhibit A is a "List of Possible Interested Parties", consisting of the names of current or former clients, or affiliates or potential affiliates of those clients, who may have an interest in the estates.

16. Skadden, Arps has provided a list (the "List") of the Debtors' (A) Affiliates and Non-Debtor Subsidiaries; (B) Former Officers and Directors (for the past three years); (C) All Lenders (including current and former agents under credit facilities and their counsel and financial advisors); (D) Insurers; (E) Professionals (attorneys, accountants, investment bankers, consultants for the past three years [Excluding those professionals that charge less than \$100,000 in Annual Fees]; (F) Parties to Litigation and their Counsel (for claims of at least \$500,000); (G) Top 50 Creditors; (H) Holders of 5% or More of any Outstanding Equity Security of the Company; (I) Record Noteholders holding 5% or More of Any Outstanding Issuance of Notes of the Company; (J) Indenture Trustees; (K) Underwriters of Securities Issued by the Company During the Past Three Years; (L) Counterparties to Major Leases; (M) Counterparties to Major Contracts (over \$100,000); (N) Secured Financial Creditors; (O) Lienholders and Other Significant Lenders; (P) Major Customers; (Q) Major Suppliers; (R) Letter of Credit Issuers and

Beneficiaries; (S) State and Other Governmental Authorities with an Interest in the Company; (T) Unions Representing Company Employees; (U) Other Miscellaneous Interested Parties; (V) Objecting/Adverse Parties/Postpetition Parties; and (W) Master Service List and 2002 Entities List. Blakes has conducted a series of searches of these names on its databases to identify relationships or potential connections between such parties and Blakes. Blakes currently represents or has represented the entities listed on Exhibit A.

17. Blakes' databases do not have the capability to identify affiliates of the parties named on the List. In many cases, our search against a name on the List has identified matters related to entities with similar names. The name as it appears on Blakes' databases is listed on Exhibit A. Where the name listed on Exhibit A is not identical to the name on the List, additional information would be required to confirm whether that entity is in fact an affiliate of a name on the List. Such entities are referred to on Exhibit A as "Potential Affiliates."

18. It is my intention that, if Blakes becomes aware of any other connections of which it presently is unaware, Blakes will bring them to the attention of this Court and the U.S. Trustee.

19. I declare under penalty of perjury under the laws of the United States of America that the foregoing is true and correct to the best of my knowledge, information and belief.

Dated: April 20, 2006
Toronto, Ontario

By: /s Susan M. Grundy
SUSAN M. GRUNDY

EXHIBIT A – List of Possible Interested Parties

A. Affiliates and Non-Debtor Subsidiaries

Blakes currently represents, or has represented in the past, the following affiliates and non-debtor subsidiaries in matters unrelated to the Debtors and their Chapter 11 cases:

Nil

B. Former Officers and Directors (for the Past Three Years)

Blakes currently represents, or has represented in the past, the following individual in matters unrelated to the Debtors and their Chapter 11 cases. Further information would need to be obtained to confirm whether he is a former officer or director, within the past three years, of the Debtors:

Brown, Richard

C. Lenders

Blakes currently represents, or has represented in the past, the following entities, who are either lenders named on the List or affiliates or potential affiliates of such lenders, in matters unrelated to the Debtors and their Chapter 11 cases:

Ableco Finance LLC
ABN AMRO Bank N.V.
Australia and New Zealand Banking Group Limited
Bank of America, National Association
Bank of Nova Scotia
Bank of New York
Bank of Tokyo Mitsubishi, Ltd.
Barclays Bank PLC
Bear, Stearns & Co. Inc.
BNP Paribas
Capitalsource Finance LLC
Cargill Financial Services Corporation
Citibank N.A.
Citicorp USA Inc.
Citigroup Inc.
Comerica Bank
Credit Industrial et Commercial
Credit Suisse
Deutsche Bank AG
Deutsche Bank Trust Company Americas
Dymas Funding Company LLC
Fifth Third Bank
Fortis Bank

Fortress Credit Opportunities Fund I LP
General Electric Capital Corporation
Goldman Sachs & Co.
HSBC Bank USA, National Association
Investors Bank & Trust Company
JPMorgan Chase Bank N.A.
KeyBank National Association
Liberty Mutual Insurance Company
Mizuho Corporate Bank
Morgan Stanley Senior Funding, Inc.
National City Bank
PNC Bank, National Association
Principal Life Insurance Company
Protective Life Insurance Company
Royal Bank of Scotland
Salomon Brothers Inc.
Seneca Capital
Simpson Thacher & Bartlett
Societe Generale
Sumitomo Mitsui Banking Corporation
SunTrust Bank
UBS AG
UFJ Bank Canada
Wachovia Bank, National Association
Watershed Capital Partners Inc.
Wells Fargo Foothill, Inc.

D. Insurers

Blakes currently represents, or has represented in the past, the following entities, who are either insurers named on the List or affiliates or potential affiliates of such insurers, in matters unrelated to the Debtors and their Chapter 11 cases:

ACE INA Insurance Company of Canada
ACE USA
AIG Assurance Canada
Allianz Canada
American Home Assurance Company
Aon Corporation
Axis AB
Cananwill Inc.
Chubb Insurance Company of Canada
CNA Insurance Company
Continental Casualty Company
Coral Energy
First Lexington Corporation
GEP Techtrans Inc.

Great American Group
Hartford Life Inc.
Liberty Mutual Insurance Company
Lloyds of London
Seminole Canada Energy Company
SR International Business Insurance Company Ltd.
St. Paul Fire & Marine Insurance Company
Swiss Re
Union Gas Limited
Zurich Insurance Company

- E. Professionals (for the past three years and excluding those professionals that charge less than \$100,000 in annual fees) (the “Professionals”)

Blakes currently represents, or has represented in the past, the following entities, who are either Professionals named on the List or affiliates or potential affiliates of such Professionals, in matters unrelated to the Debtors and their Chapter 11 cases. In many cases, Blakes was retained as local counsel to represent a third party.

AIT Corporation
Ariba, Inc.
Baker & Botts
Baker & Daniels
Baker & McKenzie
Balch & Bingham
Banner & Witcoff, Ltd.
Burson-Marsteller International
Butzel Long
Carquest Corporation (The)
CSM Worldwide Inc.
Cunningham, David
Deloitte Touche Tohmatsu International
Dickenson Wright P.L.L.C.
Drinker Biddle & Reath
Dykema Gossett
E & Y/Ernst & Young
EDS Canada
Fleishman-Hillard
Foley & Lardner
Frost Brown Todd LLC
Heller Ehrman LLP
Hill & Knowlton
Honigman Miller Schwartz and Cohn
Hunton & Williams
Jaeckle Fleischmann & Mugel
Jones Day
Jones Lang Lasalle Inc.

Linklaters
McCann Erickson Ltd.
McCarthy Tetrault
Miller Canfield Paddock & Stone
Morris, Nichols, Arsh & Tunnell
Neal, Gerber & Eisenberg, LLP
Noerr Stiefenhofer Lutz
Ohio State University (The)
O'Melveny & Myers
Orion Partners LLC
Paul, Hastings, Janofsky & Walker LLP
Pepper Hamilton Scheetz
Pillsbury Winthrop
Price Heneveld Cooper DeWitt & Litton, LLP
PricewaterhouseCoopers LLP
Sales Productivity Systems Inc.
Reising Ethington Barnes Kisselle P.C.
Russell A. Farrow Limited
Salomon Smith Barney
Sapient Corporation
Shearman & Sterling LLP
Squire Sanders & Dempsey
Cooley Godward Huddleson & Tatum
TBM Consulting Group, Inc.
Thompson Hine & Flory
Towers Perrin
TPI Aviation Ltd.
UBS AG
Watson Wyatt & Company
Wilmer, Cutler & Pickering
Wood, Herron & Evans LP
Young & Rubicam Inc.

F. Parties to Litigation and Their Counsel (for claims of at least \$500,000)
(the "Parties")

Blakes currently represents, or has represented in the past, the following entities, who are either Parties named on the List or affiliates or potential affiliates of such Parties, in matters unrelated to the Debtors and their Chapter 11 cases:

AEC Pipelines, L.P.
Allstate
Alternative Resources Corp.
Apple Computer, Inc.
Austin Rover Group, Limited
Bancomer, S.A.
BMC Industries Inc.

Bodman, Longley & Dahling, LLP
Brown, James Lee
Brown, John
Building Materials Investment Corporation
Campbell, John
Campbell, Robert
Chadbourne & Parke
Chemical Waste Management Inc.
Citibank N.A.
Lear Corporation
Coolidge Wall Womsley & Lombard Co. L.P.A.
Corus Aluminium Quebec Inc.
Covington & Burling
Daewoo International America Corp.
DaimlerChrysler AG
Dana Corporation
Davis, Robert
Denso International America Inc.
Eaton Corporation
Epsilon Group
ESS Technology Inc.
Fitch, Even, Tabin & Flannery
Fluor Corporation
Ford Motor Company
Franklin, Gordon
Furukawa Electric Co. Ltd. (The)
General Motors of Canada Limited ²
Global Minerals and Metals Corporation
Gordon, Patricia
Greystone Partners Ltd.
Hanna, Terry
Honeywell Inc.
Howrey LLP
Howrey Simon Arnold & White LLP
HPI Inc.
Hutchinson Seal Corporation
International Truck and Engine Corporation
Invensys PLC
Jenner & Block
Lease Plan USA, Inc.
Lewis, Robert
Little, Robert William
Locke Liddell & Sapp LLP

² We last represented GM more than 10 years ago, on isolated matters. Blakes normally acts opposite GM. More recently, we have handled isolated matters for GMAC. None of these matters related to Delphi.

Marsh & McLennan Marine & Energy Ltd.
McGuireWoods LLP
MCI Telecommunications Corporation
Modine Manufacturing Corporation
Much Shelist Freed Denenberg Ament & Elger P.C.
Nesco Holdings, Inc.
O'Brien, Michael
Paragon Industries Inc.
Phillips, Robert
Polsinelli, White, Bardemand & Shalton
Quinn Emanuel & Urquhart
Robins, Kaplan, Miller & Ciresi
Roetzel & Andress
Saturn Distributing Inc.
Scott & Scott
Smith, Jim
Smith, Mary
Squitieri & Fearon, LLP
Stewart & Stewart
Stewart, Andrew
Stites & Harbison PLLC
Taylor, Jonathan B.
Textron Inc.
Thacher Proffitt & Wood
The Chamberlain Group, Inc.
Thompson & Knight
Toyota Motor Manufacturing North America, Inc.
Trico Constructors Ltd.
TRW Inc.
Ventra Group Inc.
Volvo Cars of Canada Ltd.
Waste Management Inc.
Watkins Motor Line, Inc.
Williams, Steven
Wilson, Steven
Young, Michael

G. Top 50 Creditors

Blakes currently represents, or has represented in the past, the following entities, who are either top 50 creditors of the Debtors named on the List or affiliates or potential affiliates of such creditors, in matters unrelated to the Debtors and their Chapter 11 cases:

3m Canada Company
Alcoa – Sie Cargo Conversions, LLC
Robert Bosch GmbH
CIGNA Corporation

Clarion American Asset Management
Corning Incorporated
Dana Corporation
Delta Financial Corporation
Dura Automotive Systems (Canada) Ltd.
Freudenberg Nonwovens Inc.
General Electric Capital Corporation
Illinois Tool Works Inc.
Linamar Corporation
Matsushita Electric Industrial Co. Ltd.
NEC Corp.
Norsk Hydro Produksjon A.S.
Sequa Corporation
Sharp Electronics of Canada Ltd.
Solelectron Corporation
TDK Corporation
Textron Inc., and its affiliate
Viasystems Canada, G.P.

H. Holders of 5% or More of Any Outstanding Equity Security (the “Equity Holders”)

Blakes currently represents, or has represented in the past, the following entities, who are either Equity Holders named on the List or affiliates or potential affiliates of such Equity Holders, in matters unrelated to the Debtors and their Chapter 11 cases:

State Street Global Advisors

I. Record Noteholders Holding 5% or More of any Outstanding Issuance of Notes of the Company (the “Noteholders”)

Blakes currently represents, or has represented in the past, the following entities, who are either Noteholders named on the List or affiliates or potential affiliates of such Noteholders, in matters unrelated to the Debtors and their Chapter 11 cases:

Bear, Stearns & Co. Inc.
CIBC Mellon Trust Company
Citigroup Inc.
Goldman Sachs & Co.
Investors Bank & Trust Company
Lehman Brothers
MSDW Investment Management Inc.

J. Indenture Trustees

Blakes currently represents, or has represented in the past, the following entities, who are either indenture trustees named on the List or affiliates or potential affiliates of such trustees, in matters unrelated to the Debtors and their Chapter 11 cases:

Bank One, NA
First National Bank of Chicago
JPMorgan Chase Bank, N.A.

K. Underwriters of Securities Issued by the Company During the Past Three Years (the “Underwriters”)

Blakes currently represents, or has represented in the past, the following entities, who are either Underwriters named on the List or affiliates or potential affiliates of such Underwriters, in matters unrelated to the Debtors and their Chapter 11 cases:

ABN AMRO North America Inc.
Barclays Capital Inc.
BNP Paribas
Citigroup Global Markets Inc.
Credit Suisse First Boston Limited
Deutsche Bank Securities Inc.
Ferris, Baker, Watts
HSBC Securities (USA) Inc.
JPMorgan Securities Inc.
Merrill Lynch, Pierce, Fenner & Smith Incorporated
McDonald Investments Inc.
Morgan Stanley & Co. Incorporated
Oppenheimer & Co., Inc.
RBC Dain Rauscher Inc.
Scotia Capital Inc.
Stifel, Nicolaus & Company, Incorporated
Tokyo-Mitsubishi International PLC
UBS Securities LLC
Wachovia Capital Markets, LLC

L. Counterparties to Major Leases

Blakes currently represents, or has represented in the past, the following entities, who are either counterparties to major leases named on the List or affiliates or potential affiliates of such counterparties, in matters unrelated to the Debtors and their Chapter 11 cases:

CSI Brokers Inc.
First American Corporation
Ford Motor Company
General Motors of Canada Limited ²
LaSalle National Bank

RCA Inc.
Visteon Corporation

M. Counterparties to Major Contracts (Over \$100,000)

Blakes currently represents, or has represented in the past, the following entities, who are either parties to contracts over \$100,000 named on the List or affiliates or potential affiliates of such parties, in matters unrelated to the Debtors and their Chapter 11 cases:

Alabama Power Company
Alpine Group Inc., The
AT&T Canada Inc.
SBC Datacomm Corporation (formerly Ameritech Corporation)
Blue Cross and Blue Shield
Bridgestone Firestone Canada Inc.
Cardinal Health, Inc.
CIGNA Corporation
Cinergy Services Inc.
Connecticut General Life Insurance
Constellation New Energy Canada Inc.
Consumers Power Company
Cullman Ventures, Inc.
Daewoo International America Corp.
Directed Electronics Inc.
DSSI Consulting Inc.
Emtech Group Ltd.
General Motors of Canada Limited ²
Green Shield Canada
Hewitt Associates LLC
Hyundai Motor Company
IBM Canada Ltd.
Intel Corporation
Lear Corporation
Lockheed Martin Corporation
Lord Corporation
Lucent Technologies Inc.
Matsushita Electric Industrial Co. Ltd.
Metlife Canada
MCI Worldcom
Metropolitan Life Insurance Company
MRI Financial Group Inc.
Nextel Communications Inc.
New York State Electric & Gas Co.
Niagara Mohawk Power Corporation
Nokia Corporation
North America Philips Corporation
Raytheon Company

Skytel Corporation
State Street Bank and Trust Company
Takata Restraint Systems Inc.
TCS Food Service Equipment Inc.
Tennessee Valley Authority
The Bank of Tokyo-Mitsubishi, Ltd.,
The Regents of the University of Michigan
TI Group
Time Warner Inc.
Toshiba America Consumer Products, Inc.
Toyota Motor Corporation
Valence Technology Inc.
Value Options, Inc.
Verizon Select Services Inc.

N. Secured Financial Creditors

Blakes currently represents, or has represented in the past, the following entities, who are either secured financial creditors named on the List or affiliates or potential affiliates of such creditors, in matters unrelated to the Debtors and their Chapter 11 cases:

See section (C) above

O. Lienholders and Other Significant Lenders

Blakes currently represents, or has represented in the past, the following entities, who are either lienholders or other significant lenders named on the List or affiliates or potential affiliates of such lienholders or lenders, in matters unrelated to the Debtors and their Chapter 11 cases:

SBC Datacomm Corporation (formerly Ameritech Corporation)
Bank One, NA
Bell Microproducts, Inc.
RBC Centura Bank, Inc.
Citicorp Vendor Finance, Ltd.
Compaq Canada Inc.
Credit Lyonnais
Daewoo International America Corp.
Dell Financial Services LP
Fifth Third Bank
General Electric Capital Corporation
Husky Injection Molding Systems Ltd.
ICX Technologies Inc.
Kensington Capital Partners Limited
Konica Minolta Business Solutions, USA
LaSalle Bank National Association
Lease Plan USA, Inc.

Metlife Canada
Mori Seiki Co. Ltd.
Motorola, Inc.
Relational Funding Corporation
The Huntington National Bank
Toshiba America Consumer Products, Inc.
Toyota Motor Credit Corporation
Van Dorn Demag Corporation
Wells Fargo Bank

P. Major Customers

Blakes currently represents, or has represented in the past, the following entities, who are either customers named on the List or affiliates or potential affiliates of such customers, in matters unrelated to the Debtors and their Chapter 11 cases:

Aftermarket Specialties, Inc.
AGCO Corporation
ArvinMeritor Inc.
BMW Group Canada
Robert Bosch GmbH
Caterpillar
Cummins Engine Company, Inc.
Ford Motor Company
General Motors of Canada Limited²
Harley Davidson
American Honda Finance Inc.
Johnson Controls Ltd.
Kautex Holdings Ltd.
Mercedes-Benz Canada Inc.
Mitsubishi
Navistar International
Nissan Canada Inc.
Paccar Financial Corporation
Renault Canada Limited
Austin Rover Group Limited
Toyota Motor Manufacturing North America Inc.
Vauxhall Motors Limited
Visteon Corporation
Volvo GM Heavy Truck Corporation

Q. Major Suppliers

Blakes currently represents, or has represented in the past, the following entities, who are either suppliers named on the List or affiliates or potential affiliates of such suppliers, in matters unrelated to the Debtors and their Chapter 11 cases:

AGFA Corporation
Agilent Financial Services
Alcan Inc.
Alpine Group Inc., The
Aluminum Company of America
Amphenol Corporation
BAX Global
BBK Ltd.
CAMI
Cardinal Health, Inc.
Caterpillar
Centra Inc.
Clarion America Asset Management
Corus Aluminium Quebec Inc.
CTS Corporation
Daewoo International America Corp.
Deloitte & Touche Inc.
Denso International America Inc.
The DMC Corporation
Essex Group Inc.
Federal Express Canada Limited
Furukawa Electric Co. Ltd. (The)
GE Medical Systems Information Technologies Inc.
General Electric Capital Corporation
GKN PLC
Henkel KG.A.A.
Hewlett-Packard Company
Holden Development Limited
International Truck and Engine Corporation
John Deere Limited
Johnson Matthey PLC
Koninklijke Phillips Electronics N.V.
KPMG LLP
L-3 Communications Corporation
Lefthand Networks Inc.
Lexington Safety Products Inc.
Marian, Inc.
Medrad Inc.
Microsoft Corporation
Mitsubishi
Motorola Inc.
MSX International Inc.
NEC Corp.
Nissho Iwai American Corporation
Noranda Inc.
Olin Corporation

Omron Dualtec Automotive Electronics, Inc.
Onex Corporation
Parker Hannifin (Canada) Inc.
Philips Semiconductors Inc.
Progressive Moulded Products Limited
Robert Bosch GmbH, or its affiliate
C. Ed. Schulte Gmbh
Siemens Canada Inc.
Stelco Inc.
StorageTek Canada Inc.
Sumitomo Electric Industries, Ltd.
Tomkins & Co.
Torrington Inc.
Total SA
Trelleborg Gummifabriks AB
TRW Inc.
Tyco Electronics Logistics AG
Tyco International Limited
UBS AG
USA Technologies, Inc.
Viasystems Canada G.P.
Visteon Corporation
Volvo Cars of Canada Ltd.

R. Letter of Credit Issuers and Beneficiaries

Blakes currently represents, or has represented in the past, the following entities, who are either letter of credit issuers or beneficiaries names on the List or affiliates or potential affiliates of such issuers or beneficiaries, in matters unrelated to the Debtors and their Chapter 11 cases:

CNA Insurance Company
Prologis
Reliance Insurance Company
Toronto-Dominion Bank (The)

S. State and Other Governmental Authorities with an Interest in the Company

Blakes currently represents, or has represented in the past, the following state or other governmental authorities in matters unrelated to the Debtors and their Chapter 11 cases:

Nil

T. Unions Representing Company Employees

Blakes currently represents, or has represented in the past, the following union in matters unrelated to the Debtors and their Chapter 11 cases:

International Union of Operating Engineers

U. Other Miscellaneous Interested Parties

Blakes currently represents, or has represented in the past, the following other interested parties in matters unrelated to the Debtors and their Chapter 11 cases:

Nil

V. Objecting/Adverse Parties/Postpetition Parties

Blakes currently represents, or has represented in the past, the following entities, who are either objecting, adverse or postpetition parties named in the List or affiliates or potential affiliates of such parties, in matters unrelated to the Debtors and their Chapter 11 cases:

A. Schulman Inc.
BASF Corporation
Daewoo International America Corp.
Fujikura America
GKN PLC
Hexcel Corporation
Kensington Capital Partners Limited
Master Home Products Inc.
Mercedes Benz Canada Inc.
Raiffeisen Capital Management
SBC Communications Inc.
Saturn Distributing Inc.
Southwire Company
SPS Technologies
Sumitomo Electric Industries, Ltd.
TRW Canada Limited
TRW Vehicle Safety Systems, Inc.
Wilmington Trust Company

W. Master Service List and 2002 List

Blakes currently represents, or has represented in the past, the following parties from the master service list or the 2002 list named on the List, or affiliates or potential affiliates of such parties, in matters unrelated to the Debtors and their Chapter 11 cases:

Aluminum Company of America
America Online Incorporated
ATS Automation Tooling Systems, Inc.
AT&T Canada Inc. (formerly Metro Calgary Fibre Services, Inc.)
Bi.Bi.Eelle – Abrasiui Industriali S.R.L.
Cerberus Capital Management, L.P.
Computer Patent Annuities

Cornell University
Curtis, Mallet-Prevost, Colt & Mosle LLP
Davis Polk & Wardwell
Federal Express Canada Limited
General Chemical Performance Products Ltd.
Hodgson Russ LLP
Honigman Miller Schwartz & Cohn
ICX Technologies Inc.
ITT Industries, Inc.
Jefferies & Company, Inc.
Kramer, Levin, Nessin, Kamin & Frankel LLP
Latham & Watkins
McDermott Will & Emery
Moody's Investors Services, Inc.
Motorola Inc.
National Instruments Corporation
Noma Company
Norsk Hydro Canada Oil & Gas Inc.
Nova Chemicals Ltd.
Orbotech, Inc.
Penske Truck Leasing Co., L.P.
Phillips, Nizer, Benjamin, Drim & Ballon
Seyfarth, Shaw, Fairweather & Geraldson
Silver Point Finance LLC
Simpson Thacher & Bartlett
Solectron Corporation
Teleflex Incorporation
Thermotech Energy Systems Ltd.
Toshiba America Consumer Products, Inc.
UPS Supply Chain Solutions
Weil Gotshal & Manges